

DEFERMENT OF SPECIAL ASSESSMENTS ON HOMESTEADS (EXCERPT)
Act 225 of 1976

211.764 Application for deferment; affidavit form; signature; contents; consent of mortgagee or land contract vendor; filing.

Sec. 4.

An owner may apply to the local assessing officer for deferment of the payment of special assessments on the owner's homestead. The application shall be made upon an affidavit form to be furnished and made available by the department at convenient locations throughout the state. The affidavit form shall contain the following statement in 10-point boldface type located immediately above the affiant's signature: "If this deferment is authorized the state will place a lien on your property." A person making a false affidavit for the purpose of obtaining deferment of special assessments under this act is guilty of perjury. If the homestead is owned jointly by husband and wife, each spouse shall sign and file the affidavit. If the homestead is encumbered by a mortgage or an unpaid balance on a land contract, a deferment of special assessments shall not be made without the written consent of the mortgagee or the land contract vendor, which shall be filed with the affidavit. The affidavit shall be filed with the local assessing officer at least 30 days after the due date of a special assessment or installment of a special assessment for which deferment is requested.

History: 1976, Act 225, Imd. Eff. Aug. 4, 1976 ;-- Am. 1976, Act 437, Imd. Eff. Jan. 13, 1977 ;-- Am. 1980, Act 403, Imd. Eff. Jan. 8, 1981